

THE SCHOOL ADMINISTRATOR

and Uniform Compliance Guidelines ISSUED BY STATE BOARD OF ACCOUNTS

Volume 153

March 2001

ITEMS TO REMEMBER

MARCH

- March 1: Prove the Fund Ledger and Ledger of Receipts for the month of February to the control of all funds and reconcile with the depository statements. Prove all receipt accounts for each fund to total receipts for that fund. Prove the Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances to the total disbursements of the control account of the Fund Ledger. Prove all expenditure accounts within each program to the total disbursements of that program.
- March 20: Last day to report and make payment of state and county income tax withheld during February to the Department of State Revenue, Indiana Government Center North, Indianapolis. (Please review Volume 140, December 1997, [The School Administrator and Uniform Compliance Guidelines](#).)

APRIL

- April 1: Prove all ledgers for the month ending March 31 as outlined for the month of February.
- April 13: Good Friday - Legal Holiday (IC 1-1-9-1)
- April 15: Last day for the board of school trustees of the school corporation located wholly or partially within the county, which has the greatest taxable valuation of any school corporation in the county to appoint a member of the governing body to serve as a member of the county board of tax adjustment (IC 6-1.1-29-1). IC 6-1.1-29-9 provides that the county council may adopt an ordinance to abolish the county board of tax adjustment. The ordinance must be adopted by July 1 and may not be rescinded in the year it is adopted.
- April 20: Last day to report and make payment of state and county income tax withheld during March to Department of State Revenue, Indiana Government Center North, Indianapolis. (Please review Volume 140, December 1997, [The School Administrator and Uniform Compliance Guidelines](#).)
- April 30: Last day to file federal quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the first quarter.

MAY

- May 1: Prove all ledgers for the month ending April 30 as outlined for the month of February.
- May 1: School corporations not wishing to renew teachers' contracts (non-permanent teachers) for the 2001-2002 school year shall notify such teachers not later than May 1, 2001 in writing, delivered in person or mailed by registered or certified mail, that such teachers' contracts will not be renewed for the succeeding school year. Any teacher so notified may request a written statement showing reasons for dismissal. (IC 20-6.1-4-14)

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ITEMS TO REMEMBER

(Continued)

- May 20: Last day to report and make payment of state and county income tax withheld during April to Department of State Revenue, Indiana Government Center North, Indianapolis. (Please review Volume 140, December 1997, ~~A~~The School Administrator and Uniform Compliance Guidelines Manual.®)
- May 28: Memorial Day - Legal Holiday (IC 1-1-9-1)
- May 31: On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications) the school corporation shall certify a list of the names and addresses of each person who has money due from the school corporation to the county treasurer. (IC 6-1.1-22-14).

CONTRACTS WITH PRIVATE SCHOOLS

IC 20-1-6-19 states "(a) The superintendent of public instruction is authorized to contract with in or out-of-state public and private schools, state agencies, or child caring institutions (as defined in IC 12-7-2-29(1)) to pay, with any funds appropriated for this purpose, the excess costs of educating children of school age who have been identified as eligible for special education services and whose disability is of such intensity as to preclude achievement in the existing local public school setting. The state shall pay the costs of the services that exceed the regular cost of educating children of the same age and grade level in the child's school corporation. The local school corporation shall pay the share of the total tuition cost that is the regular per capita cost of general education in that school corporation." (b) "Local school boards shall pay their share of the total tuition costs for children with disabilities served under this section. The Indiana state board of education shall adopt rules under IC 4-22-2 necessary to implement this section."

DEPOSITORIES

Please contact the Indiana Board for Depositories at 317-232-5257 or http://www.state.in.us/deposit/app_dep.htm for the current list of approved depositories.

FOREIGN EXCHANGE TEACHERS

IC 20-6.1-6-2 states in part "A school corporation may grant a teacher, on written request, a sabbatical for improvement of professional skills through: . . . (3) teacher exchange programs; or . . . After taking a sabbatical, the teacher shall return for a length of time equal to that of the sabbatical leave."

IC 20-6.1-6-1 states in part (a) "A school corporation may grant a teacher a leave of absence, for at most one (1) year, for a sabbatical . . . The school corporation may grant consecutive leaves. A school corporation may grant partial compensation for any leave in an amount it determines. However, if a teacher on a sabbatical serves an employer that agrees to reimburse the school corporation in whole or in part of the amount of the teacher's regular salary, the school corporation may grant full or partial compensation . . . Except where a contract is not required under IC 20-6.1-4-10 through IC 20-6.1-4-16 in any situation occurring before or after the commencement of leave, the teacher and the school corporation shall execute a regular teacher's contract for each school year in which any part of the teacher's leave is granted, and the teacher shall have the right to return to a teaching position for which the teacher is certified or otherwise qualified in accordance with the rules of the state board of education."

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FOREIGN EXCHANGE STUDENTS

IC 20-8.1-6.1-6(b) provides "A foreign student visiting in Indiana under any student exchange program approved by the Indiana state board of education is considered a resident student with legal settlement in the school corporation where the foreign exchange student resides. The student may attend a school in the school corporation in which the family with whom the student is living resides. A school corporation which receives a foreign student may not be paid any transfer tuition. The school corporation shall include the foreign student in computations for purposes of determining the amount of state aid which it is entitled to receive."

LEASE RENTAL PAYMENTS - HOLDING CORPORATIONS

IC 21-2-4-2 states "The governing body of each school corporation in Indiana shall establish a debt service fund for the payment of:

- (1) all debt and other obligations arising out of funds borrowed or advanced for school buildings when purchased from the proceeds of a bond issue for capital construction;
- (2) a lease to provide capital construction;
- (3) interest on emergency and temporary loans;
- (4) all debt and other obligations arising out of funds borrowed or advanced for the purchase or lease of school buses when purchased or leased from the proceeds of a bond issue, or from money obtained from a loan made under IC 20-9.1-6-5, for that purpose;
- (5) all debt and other obligations arising out of funds borrowed to pay judgments against the school corporation; or
- (6) all debt and other obligations arising out of funds borrowed to purchase equipment. The term "debt service" shall include but not be limited to lease rental obligations, school bonds and coupons and civil bond obligations assumed by school corporations reorganized pursuant to IC 20-4-1, and any interest cost on emergency and temporary loans but shall not include the repayment of the principal of the emergency and temporary loans obtained for benefit of any other fund. All receipts and disbursements authorized by law for school funds and tax levies for the lease rental fund, bond fund, sinking fund, civil bond obligation fund, and payment of interest on emergency and temporary loans shall be received in and disbursed from the debt service fund."

The State Board of Accounts is of the audit position that Item (2) "a lease to provide capital construction," is a lease-rental agreement into which the school corporation has entered with a schoolhouse holding corporation for the express purpose of the holding corporation constructing a school building, and leasing same to the school corporation under the provisions of IC 21-5-11 or IC 21-5-12. Since lease rental is identified as a debt service obligation (IC 21-2-4-2) and both IC 21-5-11-13 and IC 21-5-12-9 contain similar provisions, the Debt Service Fund must be the primary source of appropriations and money for meeting these obligations. IC 21-5-11-13 states in part "Any school corporation which shall execute a lease rental contract under the provisions of this chapter shall annually appropriate out of the debt service fund . . . sufficient moneys to pay the lease rental stipulated to be paid by such school corporation in the lease contract." IC 21-5-11-13 provides also that such appropriation may be a part, initially, of the General Fund. IC 21-5-8-1 states "Notwithstanding any other statute, lease rental obligations on account of leases entered into before or after March 14, 1969, under IC 21-5-11 or IC 21-5-12 may be paid by any school corporation from the debt service fund. In either event, such payments out of such funds shall be provided for in the annual budget for such funds. Nothing in this section shall, however, prevent the payment of lease rental obligations from the general fund, if this is permitted by any other applicable statute."

Therefore, the State Board of Accounts is of the audit position the primary source authorized by statute for the payment of lease rental to schoolhouse holding corporations is the Debt Service Fund. If the statutory procedure is properly followed, such payments, or a part thereof, may be made from the General Fund of a school corporation.

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EXTRA-CURRICULAR - GENERAL FUND (STUDENT ACTIVITY FUND)

The State Board of Accounts consistently has been of the audit position to not take an audit exception to a school extra-curricular account having a general fund if the fund consists of revenues received from functions (vending machines or sales of a similar nature, etc.) not generated by students for a specific class or organization (for which a fund should be established). Our audit position has been with the provision that the functions for which the expenditures are made benefit the student body as a whole (as opposed to a select group of students, school employees or administrators). Examples of appropriate expenditures in the past would be convocations, field trips which the entire student body has the opportunity to take during the course of the school year, etc. Our audit position has been based in part upon the substance of the transaction (the revenues are primarily from students or parents paying into vending machines, picture money, etc.). Naturally, we would not take audit exception to a public policy of a school corporation which would provide that a general fund does not exist and that money from these types of functions be used to offset the cost of the function (reduced prices of vending machine items, reduce the costs of pictures, etc.)

IC 20-5-7-4 concerning investment income funds (interest income funds) specifically provides authorization for either corporation or extra-curricular type of expenditures. The General School Powers Act (IC 20-5-2-2) provides general, as well as specific, powers and duties of the governing board in carrying out the school purposes of the school corporation which they govern. Included in the specific powers with which the board is charged is the responsibility to "... take charge of, manage and conduct the educational affairs of the school corporation and to establish, locate, and provide the necessary schools, school libraries and other libraries where permitted by law, other buildings, facilities, property, and equipment therefor." IC 20-5-7-5 provides in part, concerning extra-curricular funds: "No funds shall be transferred from the accounts of any organization, class or activity except by a majority vote of its members . . ." IC 20-5-7-5 also provides, concerning extra-curricular expenditures: "All expenditures shall be subject to review by the local school board."

Inquiries have questioned the use of a general fund for educational expenditures which would normally be from school corporation funds (copy machines, computers, educational materials, supplies, etc.). The State Board of Accounts' audit position is as stated above. However, we will not take audit exception to a school having disbursements from an extra-curricular "general fund" for authorized corporation type expenditures, such as equipment, supplies, etc., with the following conditions:

1. A policy has been adopted by a board of school trustees in a public meeting authorizing these types of expenditures.
2. Providing there are no objections from a majority of an applicable student body to these types of expenditures.
3. Equipment purchases would still require separate approval from the local school board.

Since alternatives exist for funding educational expenditures (i.e., taxes, authorized investment income expenditures, etc.) and other alternatives for the use of a general fund exist (i.e., reducing the cost of items to students and/or parents), we must emphasize the adoption of the aforementioned would be a public policy decision for which the local board of school trustees must accept any and all responsibility.

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GUARANTEED ENERGY SAVINGS CONTRACTS

Undocumented Claims

Please be aware we have noted in audits of "guaranteed energy savings contracts" instances of references to "stipulated savings", "agreed-upon savings", "mutually agreed-upon savings", "capital cost savings", "repair costs", "capital cost avoidance", etc. Some of these items are deemed realized upon the execution of the contract. We are noting in many instances that no documentation or other supporting information is presented for audit to document or support savings in energy and operating costs due to the energy conservation measures. Furthermore, some school corporations have been provided information by the contractor awarded the contract, that certain costs such as "avoidance of future capital costs" could be considered operating savings. However, these types of costs are generally the energy conservation measures themselves such as capital outlay or fixed asset type of items in nature (i.e., the cost of a new roof, the cost of new windows, or the avoidance of future costs thereof). These terms and procedures, for audit purposes, generally are not considered an acceptable substitute for documentation of energy and operating cost savings.

Documented Savings

Detailed utility bills may be an acceptable documentation of energy savings. Additionally, reasonable documented costs associated with reduced maintenance may be an acceptable operating cost savings. An example might be that five minutes is required to change a light bulb. Bulbs are now, because of capital outlays for energy conservation measures, not changed every year. If 4000 bulbs are normally changed each year, a maintenance person might be saved from doing 333 hours of bulb changing, which at a \$12 an hour could equate to a \$3996 operating cost savings.

Operating Expenditures-Accounting Terminology

Governmental Accounting, Auditing and Financial Reporting (GAAFR) issued by the Government Finance Officers Association, 1994, page 368, defines Operating costs and Capital costs as: (1) **Current operating expenditures** primarily benefit the current fiscal period. (2) **Capital outlays** benefit both the current and future fiscal periods.

Accounting texts, including Principles of Accounting, revised 1989, by Helmkamp, Imdieke and Smith, differentiate between operating and capital expenditures as "Expenditures made to acquire, improve, and maintain plant assets are either capital expenditures or revenue expenditures. Capital expenditures are those that add to the usefulness of a plant asset for more than one accounting period . . . Revenue expenditures are those that benefit the current accounting period only."

An Introduction to Guaranteed Energy Savings Contracts for Public Schools and Local Governments, published by the Indiana Department of Commerce, Energy Policy Division, states in part on page 9: "If repairs are required before an energy conservation measure can be implemented, then those repairs must be made separate from the guaranteed energy savings contract. Structural repairs of a facility are not energy conservation measures. For example, the addition of insulation to the roof or walls of a building may be covered under a guaranteed energy savings contract. Repairs or replacement of the roof or walls, however may not."

An Introduction to Guaranteed Energy Savings Contracts for Public Schools and Local Governments, published by the Indiana Department of Commerce, Energy Policy Division, states on pages 14 and 15: ". . . As required by IC 36-1-125, the provider must guarantee that the savings in energy and operating costs due to the energy conservation measures will cover the costs of the payments for the measures. If the actual savings are less than the guaranteed savings, the provider must reimburse the political subdivision for the difference. It is

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important to note that the savings must be **actual reductions** in the organization's costs and must also be the direct result of an energy conservation measure . . . Political subdivisions should be very cautious when dealing with operating cost savings. Providers have been known to inflate or manipulate operating cost savings in order to justify or sell a project. Operating cost savings may be included in a guaranteed energy savings contract only when they (1) are the direct result of an energy conservation measure, (2) represent a reduction in actual costs, and (3) result from the normal operation of the equipment or building. Other forms of operating cost savings are simply a "shell game" and will not result in the true savings needed to pay for the costs of the measures . . ."

Statutory Considerations

IC 36-1-12.5-5(a) concerning energy savings contracts states in part "The governing body may enter into . . . a guaranteed energy savings contract with a qualified provider to reduce the school corporation's or the political subdivision's energy consumption costs or operating costs if, after review of the report described in section 6 of this chapter, the governing body finds: (1) that the amount the governing body would spend on the energy conservation measures under the contract and that are recommended in the report is not likely to exceed the amount to be saved in energy consumption costs and other operating costs over ten (10) years from the date of installation if the recommendations in the report were followed; and (2) in the case of a guaranteed energy savings contract, the qualified provider provides a written guarantee as described in subsection (d)(2)."

The State Board of Accounts believes the following graphic best summarizes our audit position. IC 36-1-12.5-5(d) provides that the energy conservation measures (capital costs) must equal the savings in energy and operating costs. Otherwise the qualified provider will reimburse the school corporation or political subdivision for the difference between the guaranteed savings and the actual savings. Capital costs or avoidance thereof cannot also be used as an operating or energy savings.

IC 36-1-12.5-5(d) states in part: "An agreement to participate in a ... guaranteed energy savings contract under this section must provide that: ... (2) in the case of the guaranteed energy savings contract: (A) **the**

savings in energy and operating costs due to the energy conservation measures are guaranteed to cover the costs of the payments for the measures; and (B) the qualified provider will reimburse the school corporation or political subdivision for the difference between the guaranteed savings and the actual savings ..." Our Emphasis.

the savings in energy and operating costs

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due to the energy conservation measures

Otherwise

the qualified provider will reimburse the school corporation or political subdivision for the difference between the guaranteed savings and the actual savings

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Annual Reporting

IC 36-1-12.5-10 states "The governing body shall annually report to the department of commerce, in accordance with procedures established by the department of commerce, the savings resulting in the previous year from the guaranteed energy savings contract or utility energy efficiency program."

An Introduction to Guaranteed Energy Savings Contracts for Public Schools and Local Governments, published by the Indiana Department of Commerce, Energy Policy Division, states on page 22: "The report is to be submitted to the Energy Policy Division no later than 15 days after the end of each year the savings guarantee is in force."

Audit Exceptions

The State Board of Accounts will take audit exception to undocumented operating or energy savings claimed using procedures which stipulate, agree upon, or otherwise do not document actual operating or energy savings. The School Corporation should request repayment for undocumented operating or energy savings in accordance with IC 36-1-12.5-5(d)(2)(B). The State Board of Accounts will request repayment of undocumented operating or energy savings which have not been reimbursed to the School Corporation by the end of the contract period. Capital costs and capital cost avoidance items may be requested to be repaid at the time of audit.

Additionally, the State Board of Accounts will take audit exception if the School Corporation has not properly filed reports with the Indiana Department of Commerce, Energy Policy Division, as required by IC 36-1-12.5-10.

The State Board of Accounts is also of the audit position that political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action.

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RATES for LEGAL ADVERTISING

Effective January 1, 2001

The following rates, effective January 1, 2001, were computed based upon the statutorily authorized 5% maximum increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

7 Em Column					7.4 Em Column					7.83 Em Column					8 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.272	0.406	0.542	0.676	0.287	0.429	0.573	0.715	0.304	0.454	0.606	0.756	0.311	0.464	0.619	0.773			
6	0.249	0.372	0.497	0.620	0.263	0.394	0.525	0.655	0.279	0.417	0.556	0.693	0.285	0.426	0.568	0.708			
6.5	0.230	0.344	0.459	0.572	0.243	0.363	0.485	0.605	0.257	0.385	0.513	0.640	0.263	0.393	0.524	0.654			
7	0.214	0.319	0.426	0.531	0.226	0.337	0.450	0.562	0.239	0.357	0.476	0.594	0.244	0.365	0.487	0.607			
7.5	0.199	0.298	0.397	0.496	0.211	0.315	0.420	0.524	0.223	0.333	0.444	0.555	0.228	0.340	0.454	0.567			
8	0.187	0.279	0.373	0.465	0.198	0.295	0.394	0.492	0.209	0.312	0.417	0.520	0.214	0.319	0.426	0.531			
9	0.166	0.248	0.331	0.413	0.176	0.262	0.350	0.437	0.186	0.278	0.370	0.462	0.190	0.284	0.378	0.472			
10	0.150	0.223	0.298	0.372	0.158	0.236	0.315	0.393	0.167	0.250	0.333	0.416	0.171	0.255	0.341	0.425			
12	0.125	0.186	0.248	0.310	0.132	0.197	0.263	0.328	0.139	0.208	0.278	0.347	0.142	0.213	0.284	0.354			
Rate/Square	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07			

8.2 Em Column					8.3 Em Column					8.4 Em Column					8.5 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.260	0.391	0.521	0.651	0.322	0.482	0.643	0.802	0.326	0.488	0.650	0.812	0.330	0.493	0.658	0.821			
6	0.239	0.358	0.478	0.597	0.295	0.442	0.589	0.735	0.299	0.447	0.596	0.744	0.303	0.452	0.603	0.753			
6.5	0.220	0.331	0.441	0.551	0.273	0.408	0.544	0.679	0.276	0.413	0.550	0.687	0.279	0.417	0.557	0.695			
7	0.205	0.307	0.409	0.512	0.253	0.378	0.505	0.630	0.256	0.383	0.511	0.638	0.259	0.388	0.517	0.645			
7.5	0.191	0.287	0.382	0.478	0.236	0.353	0.471	0.588	0.239	0.358	0.477	0.595	0.242	0.362	0.483	0.602			
8	0.179	0.269	0.358	0.448	0.222	0.331	0.442	0.551	0.224	0.335	0.447	0.558	0.227	0.339	0.452	0.565			
9	0.159	0.239	0.318	0.398	0.197	0.294	0.393	0.490	0.199	0.298	0.397	0.496	0.202	0.301	0.402	0.502			
10	0.143	0.215	0.287	0.358	0.177	0.265	0.353	0.441	0.179	0.268	0.358	0.446	0.182	0.271	0.362	0.452			
12	0.119	0.179	0.239	0.298	0.148	0.221	0.294	0.368	0.150	0.223	0.298	0.372	0.151	0.226	0.302	0.376			
Rate/Square	3.64	5.46	7.28	9.10	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07			

8.6 Em Column					8.75 Em Column					8.8 Em Column					8.9 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.334	0.499	0.666	0.831	0.340	0.508	0.677	0.845	0.342	0.511	0.681	0.850	0.346	0.517	0.689	0.860			
6	0.306	0.458	0.610	0.762	0.312	0.466	0.621	0.775	0.313	0.468	0.624	0.779	0.317	0.473	0.632	0.788			
6.5	0.283	0.422	0.563	0.703	0.288	0.430	0.573	0.715	0.289	0.432	0.576	0.719	0.292	0.437	0.583	0.728			
7	0.262	0.392	0.523	0.653	0.267	0.399	0.532	0.664	0.269	0.401	0.535	0.668	0.272	0.406	0.541	0.676			
7.5	0.245	0.366	0.488	0.609	0.249	0.372	0.497	0.620	0.251	0.375	0.500	0.623	0.253	0.379	0.505	0.631			
8	0.230	0.343	0.458	0.571	0.234	0.349	0.466	0.581	0.235	0.351	0.468	0.584	0.238	0.355	0.474	0.591			
9	0.204	0.305	0.407	0.508	0.208	0.310	0.414	0.517	0.209	0.312	0.416	0.520	0.211	0.316	0.421	0.525			
10	0.184	0.275	0.366	0.457	0.187	0.279	0.373	0.465	0.188	0.281	0.375	0.468	0.190	0.284	0.379	0.473			
12	0.153	0.229	0.305	0.381	0.156	0.233	0.310	0.387	0.157	0.234	0.312	0.390	0.158	0.237	0.316	0.394			
Rate/Square	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07			

9 Em Column					9.3 Em Column					9.5 Em Column					9.6 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.350	0.522	0.697	0.869	0.361	0.540	0.720	0.898	0.369	0.551	0.735	0.918	0.373	0.557	0.743	0.927			
6	0.320	0.479	0.639	0.797	0.331	0.495	0.660	0.824	0.338	0.505	0.674	0.841	0.342	0.511	0.681	0.850			
6.5	0.296	0.442	0.590	0.736	0.306	0.457	0.609	0.760	0.312	0.467	0.622	0.777	0.315	0.471	0.629	0.785			
7	0.275	0.410	0.547	0.683	0.284	0.424	0.566	0.706	0.290	0.433	0.578	0.721	0.293	0.438	0.584	0.729			
7.5	0.256	0.383	0.511	0.638	0.265	0.396	0.528	0.659	0.271	0.404	0.539	0.673	0.273	0.409	0.545	0.680			
8	0.240	0.359	0.479	0.598	0.248	0.371	0.495	0.618	0.254	0.379	0.506	0.631	0.256	0.383	0.511	0.638			
9	0.214	0.319	0.426	0.531	0.221	0.330	0.440	0.549	0.225	0.337	0.449	0.561	0.228	0.340	0.454	0.567			
10	0.192	0.287	0.383	0.478	0.199	0.297	0.396	0.494	0.203	0.303	0.404	0.505	0.205	0.306	0.409	0.510			
12	0.160	0.239	0.319	0.399	0.166	0.247	0.330	0.412	0.169	0.253	0.337	0.421	0.171	0.255	0.341	0.425			
Rate/Square	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07			

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9.9 Em Column					10 Em Column					10.5 Em Column					11 Em Column				
Type	Number of Insertions				Number of Insertions					Number of Insertions					Number of Insertions				
Size	1	2	3	4	1	2	3	4		1	2	3	4		1	2	3	4	
5.5	0.384	0.575	0.766	0.956	0.388	0.580	0.774	0.966		0.408	0.609	0.813	1.014		0.427	0.638	0.852	1.063	
6	0.352	0.527	0.703	0.877	0.356	0.532	0.710	0.886		0.374	0.559	0.745	0.930		0.392	0.585	0.781	0.974	
6.5	0.325	0.486	0.648	0.809	0.329	0.491	0.655	0.817		0.345	0.516	0.688	0.858		0.361	0.540	0.721	0.899	
7	0.302	0.451	0.602	0.751	0.305	0.456	0.608	0.759		0.320	0.479	0.639	0.797		0.336	0.502	0.669	0.835	
7.5	0.282	0.421	0.562	0.701	0.285	0.426	0.568	0.708		0.299	0.447	0.596	0.744		0.313	0.468	0.624	0.779	
8	0.264	0.395	0.527	0.658	0.267	0.399	0.532	0.664		0.280	0.419	0.559	0.697		0.294	0.439	0.585	0.731	
9	0.235	0.351	0.468	0.584	0.237	0.355	0.473	0.590		0.249	0.372	0.497	0.620		0.261	0.390	0.520	0.649	
10	0.211	0.316	0.422	0.526	0.214	0.319	0.426	0.531		0.224	0.335	0.447	0.558		0.235	0.351	0.468	0.584	
12	0.176	0.263	0.351	0.438	0.178	0.266	0.355	0.443		0.187	0.279	0.373	0.465		0.196	0.293	0.390	0.487	
Rate/Square	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07		4.45	6.65	8.87	11.07		4.45	6.65	8.87	11.07	

11.25 Em Column					11.5 Em Column					12 Em Column					12.2 Em Column				
Type	Number of Insertions				Number of Insertions					Number of Insertions					Number of Insertions				
Size	1	2	3	4	1	2	3	4		1	2	3	4		1	2	3	4	
5.5	0.437	0.653	0.871	1.087	0.447	0.667	0.890	1.111		0.466	0.696	0.929	1.159		0.474	0.708	0.944	1.179	
6	0.401	0.599	0.798	0.996	0.409	0.612	0.816	1.018		0.427	0.638	0.852	1.063		0.434	0.649	0.866	1.080	
6.5	0.370	0.552	0.737	0.920	0.378	0.565	0.753	0.940		0.394	0.589	0.786	0.981		0.401	0.599	0.799	0.997	
7	0.343	0.513	0.684	0.854	0.351	0.524	0.699	0.873		0.366	0.547	0.730	0.911		0.372	0.556	0.742	0.929	
7.5	0.320	0.479	0.639	0.797	0.328	0.489	0.653	0.815		0.342	0.511	0.681	0.850		0.347	0.519	0.693	0.864	
8	0.300	0.449	0.599	0.747	0.307	0.459	0.612	0.764		0.320	0.479	0.639	0.797		0.326	0.487	0.649	0.810	
9	0.267	0.399	0.532	0.664	0.273	0.408	0.544	0.679		0.285	0.426	0.568	0.708		0.290	0.433	0.577	0.720	
10	0.240	0.359	0.479	0.598	0.246	0.367	0.490	0.611		0.256	0.383	0.511	0.638		0.261	0.389	0.519	0.648	
12	0.200	0.299	0.399	0.498	0.205	0.306	0.408	0.509		0.214	0.319	0.426	0.531		0.217	0.325	0.433	0.540	
Rate/Square	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07		4.45	6.65	8.87	11.07		4.45	6.65	8.87	11.07	

12.4 Em Column					12.41 Em Column					12.5 Em Column					13 Em Column				
Type	Number of Insertions				Number of Insertions					Number of Insertions					Number of Insertions				
Size	1	2	3	4	1	2	3	4		1	2	3	4		1	2	3	4	
5.5	0.482	0.720	0.960	1.198	0.482	0.720	0.961	1.199		0.485	0.725	0.968	1.208		0.505	0.754	1.006	1.256	
6	0.441	0.660	0.880	1.098	0.442	0.660	0.881	1.099		0.445	0.665	0.887	1.107		0.463	0.692	0.922	1.151	
6.5	0.407	0.609	0.812	1.014	0.408	0.609	0.813	1.014		0.411	0.614	0.819	1.022		0.427	0.638	0.852	1.063	
7	0.378	0.565	0.754	0.941	0.379	0.566	0.755	0.942		0.381	0.570	0.760	0.949		0.397	0.593	0.791	0.987	
7.5	0.353	0.528	0.704	0.879	0.353	0.528	0.704	0.879		0.356	0.532	0.710	0.886		0.370	0.553	0.738	0.921	
8	0.331	0.495	0.660	0.824	0.331	0.495	0.660	0.824		0.334	0.499	0.665	0.830		0.347	0.519	0.692	0.863	
9	0.294	0.440	0.587	0.732	0.295	0.440	0.587	0.733		0.297	0.443	0.591	0.738		0.309	0.461	0.615	0.768	
10	0.265	0.396	0.528	0.659	0.265	0.396	0.528	0.659		0.267	0.399	0.532	0.664		0.278	0.415	0.553	0.691	
12	0.221	0.330	0.440	0.549	0.221	0.330	0.440	0.550		0.223	0.333	0.444	0.554		0.231	0.346	0.461	0.576	
Rate/Square	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07		4.45	6.65	8.87	11.07		4.45	6.65	8.87	11.07	

13.5 Em Column					14 Em Column					14.5 Em Column					15 Em Column				
Type	Number of Insertions				Number of Insertions					Number of Insertions					Number of Insertions				
Size	1	2	3	4	1	2	3	4		1	2	3	4		1	2	3	4	
5.5	0.524	0.783	1.045	1.304	0.544	0.813	1.084	1.353		0.563	0.842	1.122	1.401		0.583	0.871	1.161	1.449	
6	0.481	0.718	0.958	1.196	0.498	0.745	0.993	1.240		0.516	0.771	1.029	1.284		0.534	0.798	1.064	1.328	
6.5	0.444	0.663	0.884	1.104	0.460	0.688	0.917	1.144		0.476	0.712	0.950	1.185		0.493	0.737	0.983	1.226	
7	0.412	0.616	0.821	1.025	0.427	0.638	0.852	1.063		0.442	0.661	0.882	1.101		0.458	0.684	0.912	1.139	
7.5	0.384	0.575	0.766	0.956	0.399	0.596	0.795	0.992		0.413	0.617	0.823	1.027		0.427	0.638	0.852	1.063	
8	0.360	0.539	0.718	0.897	0.374	0.559	0.745	0.930		0.387	0.579	0.772	0.963		0.401	0.599	0.798	0.996	
9	0.320	0.479	0.639	0.797	0.332	0.497	0.662	0.827		0.344	0.514	0.686	0.856		0.356	0.532	0.710	0.886	
10	0.288	0.431	0.575	0.717	0.299	0.447	0.596	0.744		0.310	0.463	0.617	0.770		0.320	0.479	0.639	0.797	
12	0.240	0.359	0.479	0.598	0.249	0.372	0.497	0.620		0.258	0.386	0.514	0.642		0.267	0.399	0.532	0.664	
Rate/Square	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07		4.45	6.65	8.87	11.07		4.45	6.65	8.87	11.07	

16.5 Em Column					17 Em Column					18 Em Column					20 Em Column				
Type	Number of Insertions				Number of Insertions					Number of Insertions					Number of Insertions				
Size	1	2	3	4	1	2	3	4		1	2	3	4		1	2	3	4	
5.5	0.641	0.958	1.277	1.594	0.660	0.987	1.316	1.642		0.699	1.045	1.393	1.739		0.777	1.161	1.548	1.932	
6	0.587	0.878	1.171	1.461	0.605	0.904	1.206	1.506		0.641	0.958	1.277	1.594		0.712	1.064	1.419	1.771	
6.5	0.542	0.810	1.081	1.349	0.559	0.835	1.114	1.390		0.592	0.884	1.179	1.471		0.657	0.982	1.310	1.635	
7	0.503	0.752	1.004	1.252	0.519	0.775	1.034	1.290		0.549	0.821	1.095	1.366		0.610	0.912	1.216	1.518	
7.5	0.470	0.702	0.937	1.169	0.484	0.724	0.965	1.204		0.513	0.766	1.022	1.275		0.570	0.851	1.135	1.417	
8	0.441	0.658	0.878	1.096	0.454	0.678	0.905	1.129		0.481	0.718	0.958	1.196		0.534	0.798	1.064	1.328	
9	0.392	0.585	0.781	0.974	0.403	0.603	0.804	1.004		0.427	0.638	0.852	1.063		0.475	0.709	0.946	1.181	
10	0.352	0.527	0.703	0.877	0.363	0.543	0.724	0.903		0.384	0.575	0.766	0.956		0.427	0.638	0.852	1.063	
12	0.294	0.439	0.585	0.731	0.303	0.452	0.603	0.753		0.320	0.479	0.639	0.797		0.356	0.532	0.710	0.886	
Rate/Square	4.45	6.65	8.87	11.07	4.45	6.65	8.87	11.07		4.45	6.65	8.87	11.07		4.45	6.65	8.87	11.07	